

and Secretary

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IVAX Corporation 4400 Blacayne Bouleyard Miami, Florida 33137 Telephone: 305-576-6000

E-mail: steven_rubin@lVAX.com

STEVEN D. RUBIN : Senior Vice President, General Counsel

August 14, 2002

Overnight Courier and Facsimile (202-942-9651)

Mr. Jonathan G. Katz Secretary Securities and Exchange Commission 450 Fifth Street, N.W. Washington, D.C. 20549-0609 OFFICE OF THE SECRETARY

AUG 1 4 2002

Re-

IVAX Corporation, CEO and CFO Sworn Statements Pursuant to Section

21(a)(1) of the Securities and Exchange Act of 1934

Dear Mr. Katz:

Pursuant to the June 27, 2002 Order issued by the Securities and Exchange Commission, enclosed are the Statements under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings for IVAX Corporation, as signed on August 14th by Phillip Frost, M.D. (Chairman and Chief Executive Officer) and Thomas B. Beier (Senior Vice President – Finance and Chief Financial Officer).

Please do not hesitate to contact me at (305) 575-6015 if you have any questions.

Sincerely,

Steven D. Rubin

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STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

I. Thomas E. Beier, state and attest that:

- (1)To the best of my knowledge, based upon a review of the covered reports of IVAX. Corporation (the "Company"), and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements. in the covered report, in light of the circumstances under which they were made. not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- I have reviewed the contents of this statement with the Company's audit committee.
- In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - Annual Report of IVAX Corporation on Form 10-K for the year ended December. 31, 2001 filed with the Commission on March 27, 2002;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of IVAX Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and

any amendments to any of the foregoing.

Thomas B. Beier

Senior Vice President - Finance and Chief Financial Officer

Date: August 14, 2002

CAROLF I. AMSTER My Comm Day, 1/0/2004 No. CC 570951 Keepen 11 Other LD Subscribed and sworn to

OFFICE OF THE SECRETARY
AUG 1 4 2002 before me this 1474 August, 2002.

Notary Public

My Commission Expires: